



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF BRISTOL WATER UTILITY

Principal Office: P.O. BOX 187
BRISTOL, WI 53104

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I RICHARD CZOPP of
(Person responsible for accounts)

TOWN OF BRISTOL WATER UTILITY _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/16/1998
(Signature of person responsible for accounts)	(Date)

ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF BRISTOL WATER UTILITY**Utility Address:** P.O. BOX 187
BRISTOL, WI 53104**When was utility organized?** 1/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR RICHARD CZOPP**Title:** ADMINISTRATOR**Office Address:**P.O. BOX 187
BRISTOL, WI 53104**Telephone:** (414) 857 - 2368**Fax Number:** (414) 857 - 2136**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RENEE MESSING**Title:** CPA**Office Address:** CONLEY MCDONALD, LLP
19601 W. BLUEMOUND RD. SUITE 3
BROOKFIELD, WI 53045**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** rmessing@conleymcdonald.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING**Title:** CPA**Office Address:** CONLEY MCDONALD, LLP
19601 W. BLUEMOUND RD. SUITE 3
BROOKFIELD, WI 53045**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** rmessing@conleymcdonald.com**Date of most recent audit report:** 2/18/1998**Period covered by most recent audit:** 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL KERKMAN**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 187
BRISTOL, WI 53104**Telephone:** (414) 857 - 2368**Fax Number:** (414) 857 - 2136**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR RICHARD CZOPP, ADMINISTRATOR
MRS DAVIDSON, CHAIRMAN
MR EIDE, SUPERVISOR
MR RANDALL KERKMAN, SUPERINTENDENT
MR MILLER, SUPERVISOR
MR MOLGAARD, SUPRVISOR
MR OWENS, SUPERVISOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	142,128	138,052	1
Operating Expenses:			
Operation and Maintenance Expense (401)	138,334	178,191	2
Depreciation Expense (403)	67,721	68,086	3
Amortization Expense (404)	0		4
Taxes (408)	77,632	79,128	5
Total Operating Expenses	283,687	325,405	
Net Operating Income	(141,559)	(187,353)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(141,559)	(187,353)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	16,200	7,250	8
Interest and Dividend Income (419)	87,053	92,136	9
Miscellaneous Nonoperating Income (421)	10,000	65,005	10
Total Other Income	113,253	164,391	
Total Income	(28,306)	(22,962)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(28,306)	(22,962)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	164,815	13
Amortization of Debt Discount and Expense (428)	22,041	22,881	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	132,543		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	154,584	187,696	
Net Income	(182,890)	(210,658)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(229,631)	(92,502)	19
Balance Transferred from Income (433)	(182,890)	(210,658)	20
Miscellaneous Credits to Surplus (434)	73,529	73,529	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(338,992)	(229,631)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENT REVENUE-PRIMCO	16,200	3
Total (Acct. 418):	16,200	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	64,290	4
INTEREST ON SPECIAL ASSESSMENTS	22,763	5
Total (Acct. 419):	87,053	
Miscellaneous Nonoperating Income (421):		
TAX LEVY FOR DEBT SERVICE INTEREST	10,000	6
Total (Acct. 421):	10,000	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF TAX EQUIVALENT	73,529	9
Total (Acct. 434):	73,529	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	142,128	0	0	0	142,128	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	142,128	0	0	0	142,128	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,341,932	4,426,829	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	604,561	546,190	2
Net Utility Plant	3,737,371	3,880,639	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	193,531	231,604	6
Special Funds (125)	1,028,372	1,084,092	7
Total Other Property and Investments	1,221,903	1,315,696	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	101,537	106,511	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	33,420	30,922	11
Other Accounts Receivable (143)	8,160	2,045	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	225,505	215,750	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	368,622	355,228	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	166,049	188,090	18
Extraordinary Property Losses (182)	91,912		19
Other Deferred Debits (183)	0	5,353	20
Total Deferred Debits	257,961	193,443	
Total Assets and Other Debits	5,585,857	5,745,006	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	657,720	537,720	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(338,992)	(229,631)	23
Total Proprietary Capital	318,728	308,089	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	3,150,805	3,270,806	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	3,150,805	3,270,806	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	813	4,967	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	43,325	90,672	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,138	95,639	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	149,780	153,736	36
Total Deferred Credits	149,780	153,736	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,922,406	1,916,736	38
Total Liabilities and Other Credits	5,585,857	5,745,006	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,855,630	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	486,302				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,341,932	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	604,561	0	0	0	9
Total Accumulated Provision	604,561	0	0	0	
Net Utility Plant	3,737,371	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	546,190				546,190	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,721				67,721	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	67,721	0	0	0	67,721	13
Debits during year						14
Book cost of plant retired	9,350				9,350	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,350	0	0	0	9,350	19
Balance End of Year	604,561	0	0	0	604,561	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING BONDS	22,041	428	166,049	1
Total			166,049	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	537,720	1
Changes during year (explain):		
Tax levy for principal on long-term debt	120,000	2
Balance end of year	657,720	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 REFUNDING BONDS	06/01/1996	03/01/2011	5.00%	3,150,805	1
Total for Account 223				<u>3,150,805</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	77,632	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	77,632	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,908	7
PSC Remainder Assessment	195	8
Other (explain):		
FORGIVEN TAX EQUIVALENT BY TOWN	73,529	9
Total payments and other debits	77,632	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1996 REFUNDING BONDS	90,672	132,543	179,890	43,325	2
Subtotal	90,672	132,543	179,890	43,325	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	90,672	132,543	179,890	43,325	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,916,736					1,916,736	1
Add credits during year:							
For Services	4,000					4,000	2
For Mains						0	3
Other (specify):							
Connection fees	1,670					1,670	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,922,406	0	0	0	0	1,922,406	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	193,531	2
Total (Acct. 124):	193,531	
Special Funds (125):		
Construction and debt service funds	1,028,372	3
Total (Acct. 125):	1,028,372	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,420	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	33,420	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	2,500	10
Other (specify):		
Accrued interest receivable	5,660	11
Total (Acct. 143):	8,160	
Receivables from Municipality (145):		
Amounts placed on 1997 taxroll	225,505	12
Total (Acct. 145):	225,505	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
Abandoned construction project	91,912	14
Total (Acct. 182):	91,912	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Amounts on 1997 taxroll - tax levy for debt and interest on assessments	149,780	17
Total (Acct. 253):	149,780	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,852,122	0	0	0	3,852,122	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	575,375	0	0	0	575,375	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,919,571	0	0	0	1,919,571	6
Other (specify):					0	7
Average Net Rate Base	1,357,176	0	0	0	1,357,176	
Net Operating Income	(141,559)	0	0	0	(141,559)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.43%	N/A	N/A	N/A	-10.43%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	597,720	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(284,311)	3
Other (Specify):		4
Total Average Proprietary Capital	313,409	
Net Income		
Net Income	(182,890)	5
Percent Return on Proprietary Capital	-58.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 182 - During prior years, the Utility incurred engineering costs related to a proposed water loop project. This project was abandoned. The Utility reclassified these costs from construction in progress during 1997, and will request amortization authorization from the PSC in 1998.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	139,289	1
Total Sales of Water	139,289	
Other Operating Revenues		
Forfeited Discounts (470)	2,590	2
Other Water Revenues (474)	249	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,839	
Total Operating Revenues	142,128	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	91,234	5
General Operating Expenses (680-690)	47,100	6
Total Operation and Maintenance Expenses	138,334	
Other Operating Expenses		
Depreciation Expense (403)	67,721	7
Amortization Expense (404)		8
Taxes (408)	77,632	9
Total Other Operating Expenses	145,353	
Total Operating Expenses	283,687	
NET OPERATING INCOME	(141,559)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	155	1,088	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	155	1,088	
Metered Sales to General Customers (461)				
Residential	245	21,636	26,695	4
Commercial	36	20,958	18,448	5
Industrial	29	36,536	20,454	6
Total Metered Sales to General Customers (461)	310	79,130	65,597	
Private Fire Protection Service (462)	23		40,056	7
Public Fire Protection Service (463)	1		26,385	8
Other Sales to Public Authorities (464)	8	4,183	6,163	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	347	83,468	139,289	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	26,385	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	26,385	
Forfeited Discounts (470):		
Customer late payment charges	2,590	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,590	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Miscellaneous service charges	249	8
Total Other Water Revenues (474)	249	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	45,662	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,016	3
Chemicals (630)	5,436	4
Supplies and Expenses (640)	14,955	5
Repairs of Water Plant (650)	11,716	6
Transportation Expenses (660)	2,449	7
Total Plant Operation and Maintenance Expenses	91,234	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,683	8
Office Supplies and Expenses (681)	2,782	9
Outside Services Employed (682)	6,436	10
Insurance Expense (684)	4,000	11
Employees Pensions and Benefits (686)	16,099	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	100	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	47,100	
Total Operation and Maintenance Expenses	138,334	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		73,529	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		73,529	
Social Security		3,908	3
PSC Remainder Assessment		195	4
Other (specify): NONE			5
Total tax expense		77,632	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237370				3
County tax rate	mills		5.968450				4
Local tax rate	mills		3.028460				5
School tax rate	mills		14.634170				6
Voc. school tax rate	mills		1.858150				7
Other tax rate - Local	mills		1.056440				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.783040				10
Less: state credit	mills		2.611020				11
Net tax rate	mills		24.172020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.028460				14
Combined School Tax Rate	mills		16.492320				15
Other Tax Rate - Local	mills		1.056440				16
Total Local & School Tax	mills		20.577220				17
Total Tax Rate	mills		26.783040				18
Ratio of Local and School Tax to Total	dec.		0.768293				19
Total tax net of state credit	mills		24.172020				20
Net Local and School Tax Rate	mills		18.571192				21
Utility Plant, Jan. 1	\$	4,426,828	4,426,828				22
Materials & Supplies	\$	0					23
Subtotal	\$	4,426,828	4,426,828				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	4,426,828	4,426,828				26
Assessment Ratio	dec.		0.836023				27
Assessed Value	\$	3,700,930	3,700,930				28
Net Local & School Rate	mills		18.571192				29
Tax Equiv. Computed for Current Year	\$	68,731	68,731				30
Tax Equivalent per 1994 PSC Report	\$	73,529					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	73,529					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,650		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	1,650	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	18,352		4
Structures and Improvements (311)	73,040		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	342,244		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	433,636	0	
PUMPING PLANT			
Land and Land Rights (320)	18,000		12
Structures and Improvements (321)	299,535		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	137,876		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,281		20
Total Pumping Plant	464,692	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	2,567		22
Water Treatment Equipment (332)	84,966		23
Total Water Treatment Plant	87,533	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,650	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,650	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			18,352	4
Structures and Improvements (311)			73,040	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			342,244	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	433,636	
PUMPING PLANT				
Land and Land Rights (320)			18,000	12
Structures and Improvements (321)			299,535	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			137,876	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,281	20
Total Pumping Plant	0	0	464,692	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,567	22
Water Treatment Equipment (332)			84,966	23
Total Water Treatment Plant	0	0	87,533	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	482,537		26
Transmission and Distribution Mains (343)	1,997,236		27
Fire Mains (344)			28
Services (345)	118,920	4,000	29
Meters (346)	35,942	6,165	30
Hydrants (348)	150,637		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	2,797,772	10,165	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,727	1,571	36
Transportation Equipment (373)	35,981		37
Other General Equipment (379)	24,312	4,630	38
Other Tangible Property (390)	311		39
Total General Plant	63,331	6,201	
Total utility plant in service directly assignable	3,848,614	16,366	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	3,848,614	16,366	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			482,537	26
Transmission and Distribution Mains (343)			1,997,236	27
Fire Mains (344)			0	28
Services (345)	1,000		121,920	29
Meters (346)	8,350		33,757	30
Hydrants (348)			150,637	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	9,350	0	2,798,587	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			4,298	36
Transportation Equipment (373)			35,981	37
Other General Equipment (379)			28,942	38
Other Tangible Property (390)			311	39
Total General Plant	0	0	69,532	
Total utility plant in service directly assignable	9,350	0	3,855,630	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	9,350	0	3,855,630	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,371	6,371	1
February			5,704	5,704	2
March			7,022	7,022	3
April			6,962	6,962	4
May			7,487	7,487	5
June			8,403	8,403	6
July			9,328	9,328	7
August			8,874	8,874	8
September			7,521	7,521	9
October			6,465	6,465	10
November			6,517	6,517	11
December			6,595	6,595	12
Total for year	0	0	87,249	87,249	
Less: Measured or estimated water used in main flushing and water treatment during year				2,964	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				84,285	16
Less: Water sold				83,468	17
Losses and unaccounted for				817	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				473	21
Date of maximum: 7/13/1997					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				101	24
Date of minimum: 11/27/1997					25
Total KWH used for pumping for the year				222	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 HWY 45 SO. OF AH	1	1,169	10	360,000	Yes	1
WELL #2 HWY 45 NO. OF 5TH-50	2	54	23	604,800	Yes	2
WELL #3 HWY 50 W. OF I-94	3	310	10	34,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WELL #1	WELL #2	3	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	L&13	LAYNE	AMERICAN	5
Year Installed	1993	1988	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	440	270	8
Pump Motor or Standby Engine Mfr	FRANKLIN	NEUMAN	NEUMAN	10
Year Installed	1993	1985	1991	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1974		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	131		10
Total capacity in gallons	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	360.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	45				45	1
M	D	6.000	12,773				12,773	2
P	D	6.000	0				0	3
M	D	8.000	27,406				27,406	4
P	D	8.000	0				0	5
M	D	12.000	16,280				16,280	6
P	D	12.000	3,626				3,626	7
M	D	16.000	3,536				3,536	8
Total Within Municipality			63,666	0	0	0	63,666	
Total Utility			63,666	0	0	0	63,666	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	37				37	16	1
M	1.000	158	2			160	62	2
M	1.250	68				68	41	3
M	1.500	105				105	35	4
M	2.000	2				2		5
M	4.000	24				24		6
M	6.000	2	1	1		2		7
P	6.000	2				2		8
P	8.000	2				2		9
M	8.000	41				41		10
M	12.000	1				1		11
Total Utility		442	3	1	0	444	154	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	286	86	59		313		1
1.000	11	1			12		2
1.250	7				7		3
1.500	15	1	4		12		4
2.000	12	1	1		12		5
3.000	4				4		6
4.000	2				2		7
6.000	2				2	2	8
8.000	1				1	1	9
Total:	340	89	64	0	365	3	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	268	14	7			24	313	1
1.000	9	3					12	2
1.250	1	6					7	3
1.500		5	7				12	4
2.000	1	5	5	1			12	5
3.000		1	1	2			4	6
4.000		2					2	7
6.000						2	2	8
8.000				1			1	9
Total:	279	36	20	4	2	24	365	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	130				130	2
Total Fire Hydrants	130	0	0	0	130	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	130
Number of distribution system valves end of year:	142
Number of distribution valves operated during year:	142

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

SERVICE ADDITIONS WERE FINANCED BY PROPERTY OWNERS.
